

**BEFORE THE SECRETARY OF STATE
STATE OF COLORADO**

CASE NO. OS 20080019

AGENCY DECISION

**IN THE MATTER OF THE COMPLAINT FILED BY LENNARD SIMPSON
REGARDING ALLEGED CAMPAIGN AND POLITICAL FINANCE VIOLATIONS BY
COLORADO LEAGUE OF TAXPAYERS**

On July 30, 2008, Complainant Lennard Simpson filed a complaint with the Colorado Secretary of State against Colorado League of Taxpayers ("League" or "Respondent"), alleging violations of Article XXVIII, Sections 5(1) and 5(2) of the Colorado Constitution. The Secretary of State transmitted the complaint to the Colorado Office of Administrative Courts on July 31, 2008, for the purpose of conducting a hearing pursuant to Article XXVIII, Section 9(2)(a) of the Colorado Constitution.

Hearing was held in this matter August 13, 2008. The hearing was digitally recorded in Courtroom 2. Simpson participated personally and was represented by Adele L. Reester, Esq. of Bernard, Lyons, Gaddis and Kahn. The League did not appear personally or by counsel. The Administrative Law Judge (ALJ) issues this Agency Decision pursuant to Colo. Const., Art. XXVIII, Section 9(2)(a) and Section 24-4-105(14)(a), C.R.S. (2007).

ISSUE PRESENTED

Mile Freeman was a Republican candidate for County Commissioner At Large in Weld County, Colorado in the August 12, 2008 primary election. Shortly before that election, the Colorado League of Taxpayers mailed a flyer to various residents of Weld County, Colorado detailing and negatively commenting on Freeman's past support for Referendum C, characterized in the flyer as a \$6 billion tax increase. The issues to be determined are: 1) whether the League, in connection with that flyer, made an independent expenditure in excess of one thousand dollars in a calendar year and within 30 days of a primary election such that the League was required to report the expenditure pursuant to Article XXVIII, Section 5(1) of the Colorado Constitution within 48 hours of making the expenditure, and, if so, whether the League complied with that disclosure requirement; and 2) in the event the League made an independent expenditure in excess of one thousand dollars in connection with the flyer, did the flyer include and prominently feature a specific statement that the advertisement of material is not authorized by the candidate, as required by Article XXVIII, Section 5(2) of the Colorado Constitution?

FINDINGS OF FACT

1. Lennard Simpson ("Simpson" or "Complainant") is a resident of the Alt, Colorado, in Weld County. He was eligible to vote in the Republican primary election held on August 12, 2008 for Weld County Commissioner At Large.

2. Mike Freeman was a Republican candidate for Weld County Commissioner At Large in the August 12, 2008 primary election.

3. The League is a non-profit corporation in good standing registered with the Colorado Secretary of State.

4. As of the date of hearing, the registered agent for the League was Cheri Jones, 2205 Larimer Street, Denver, CO 80205, and P.O. Box 13677, Denver, CO 80201-3677. The mailing address for the League listed with the Secretary of State is 2205 Larimer Street, Denver, CO 80205.

5. On or about July 23, 2008, the League directly mailed a communication to personal residences in Weld County, Colorado. The communication, which was a 5.5" x 11" glossy, multi-color, self-mailer was received by Simpson and other citizens of Weld County.

6. The flyer explicitly mentioned Mike Freeman. One side of the flyer listed Mike Freeman's name and stated: "His support of a \$6 billion tax increase is making taxpayers howl!" The reverse side of the flyer included the following text: "Mike Freeman—United With Big-Government Liberals To Raise Your Taxes. Mike Freeman publicly supported a \$6+ billion tax increase [identified in a footnote as "Referendum C Ballot Vote, July 27, 2005"] in Colorado, our state's largest tax increase. . . . EVER! Weld County Can't Afford Mike Freeman as County Commissioner." This side of the flyer also contained a photograph of Freeman with the word "Taxer" printed in large letters across the bottom half of the photograph. The return address on the flyer indicated "Colorado League of Taxpayers, PO Box 1341, Fort Collins, CO 80521."

7. The flyer thus communicated that the League opposed to Mike Freeman as County Commissioner. However, the flyer did not mention the primary election and did not explicitly exhort voters to vote in favor or against Mike Freeman. The flyer also did not use language such as "vote for/against," "elect," "defeat," "reject," "support [or do not support]," "cast your ballot for/against," or similar language.

8. The flyer was mailed to an audience that included individuals who were eligible to vote in the August 12, 2008 Republican primary election for Weld County Commissioner At Large.

9. The flyer did not include a specific statement, prominently displayed or otherwise, that the advertisement of material was not authorized by any candidate.

10. The League expended in excess of \$1,000 to print and directly mail the flyer in July 2008 for the purpose of communicating its opposition to Mike Freeman in the upcoming primary election for Weld County Commissioner. The expenditure associated with the printing and mailing of the flyer was made in a single calendar year.

11. There is no indication in the record that the League's expenditure for the flyer was controlled by or coordinated with any candidate or agent of such candidate.

12. The League failed to deliver any notice in writing to the Secretary of State, within 48 hours of making the expenditure for the flyer, of the fact of the expenditure, the amount or the expenditure, a detailed description of the use of the expenditure, or the name of the candidate whom the expenditure was intended to support or oppose.

13. Notice of hearing in this matter for the August 13, 2008 hearing was mailed to the parties by the Office of Administrative Courts ("OAC") on August 1, 2008. Notice was mailed to the League at the addresses on file with the Secretary of State for the League and its registered agent, which were the same addressed provided by Lennard at the time he filed his complaint with the Secretary of State. Specifically, the Notices of Hearing were mailed to the League at 2205 Larimer Street, Denver, CO 80205 and at P.O. Box 1341, Fort Collins, Colorado 80521, and to Cheri Jones, Registered Agent, at P.O. Box 13677, Denver, CO 80201-3677. The notices addressed to the League at 2205 Larimer Street in Denver and to Cheri Jones at P.O. Box 13677, Denver, Colorado were returned to OAC by the U.S. Postal Service as undeliverable.

14. Neither the League nor any representative of the League communicated with Simpson or OAC in advance of hearing. Additionally, neither the League nor any representative of the League appeared at the hearing. The hearing was conducted in the League's absence.

15. Following the hearing, OAC received a facsimile communication from Scott Shires, who identified himself in the fax as "Agent" for the League. The communication consisted of the following documents:

a. An August 14, 2008 letter sent via facsimile transmission addressed to the OAC Judge in this matter referencing the present proceeding as "Complaint filed against the Colorado League of Taxpayers, Case OS 20080019" and requesting that documents that were "enclosed" be "included in the official record of this case." The letter also noted: "We are requesting either a waiver or reduction of all penalties for this committee."

b. An August 8, 2008 letter sent by facsimile transmission to the Colorado Secretary of State referencing "Complaint filed against the Colorado League of Taxpayers." The letter enclosed a report and stated the report "is filed purposes of settling a complaint which is not contested by the Colorado League of Taxpayers." The letter also noted: "There was never any desire nor any attempt to not provide

information that is required to be filed with the Department of State.” The letter additionally noted: “We are requesting a waiver of all penalties for this committee.”

c. A completed Secretary of State document entitled “Notice of Independent Expenditure in Excess of One Thousand Dollars (Article XXVIII, Sec. 5).” The form contains the following Secretary of State instruction: “This report is due within 48 hours after obligating funds for such expenditure. Each independent expenditure shall require the delivery of a new notice.” The form was dated August 8, 2008 and was completed by Scott L. Shires. It included the following information supplied by Mr. Shires on behalf of the League:

<u>Information Requested on Form</u>	<u>Information Provided On Behalf of the League</u>
Name of Person Responsible for Independent Expenditure	Colorado League of Taxpayers
Full Address of Person Responsible for Independent Expenditure	PO Box 1341 Fort Collins, Colorado 80521
Name of candidate the independent expenditure is intended to support or oppose	Mike Freeman
Was independent expenditure used to support or oppose?	[no response]
Name and Address of Vendor/Person Receiving Payment	Spectrum Publishing, 95 Eddy Ave., Suite 101, Manchester, NH 03102
Detailed Description of the Independent Expenditure	5/5” x 11” glossy self mailer detailing Mike Freeman’s past support of Referendum C, a \$6 billion tax increase
Date Funds Were Obligated	July 21, 2008
Amount of Expenditure	\$7,000

16. In response to this communication, a telephone status conference was conducted on August 18, 2008. Complainant represented by Adele L. Reester, Esq. Scott Shires, who stated that he anticipated becoming, but was not currently, the registered agent for the League, participated on behalf of the League. Ms. Reester had no objection to Mr. Shires’ participation on behalf of the League for the purpose of the status conference. The following matters, among others, were considered and determined at that time:

a. With respect to the Secretary of State filing purportedly made by the League on August 8, 2008, Mr. Shires was instructed to immediately fax a copy of the filing and his request for its inclusion in the record to Ms. Reester. Ms. Reester was given until August 22, 2008 within which to file a response to Mr. Shires’ request.

b. In accordance with Mr. Shires' representations, the ALJ determined that because he was not the registered agent of record for the League, prior to the status conference Mr. Shires had not received copies of the complaint in this proceeding and was unaware of the identity of Complainant's counsel.¹

c. Ms. Reester was instructed to promptly fax a copy of the complaint in this matter to Mr. Shires.

d. Mr. Shires conceded that the Notice of Hearing in this proceeding was properly sent to the League and its registered agent of record. He did not contest the fact that the hearing in this case was conducted in the absence of the League.

17. On August 21, 2008, Complainant's counsel filed a response to the request of the League to admit the above-described documents into evidence, indicating she had no objection to their admission. Counsel also renewed a request she had made at hearing for attorney's fees.

18. Based on the fact that Complainant's counsel has no objection to the inclusion of the above documents into evidence, the ALJ admits those documents into evidence as Respondent's Exhibits A and B.

19. On July 21, 2008, the League obligated funds in the amount of \$7,000 to pay for the Mike Freeman flyer, thereby making payment in excess of \$1,000 in a calendar year and within 30 days of the August 12, 2008 primary election in connection with that flyer. The League did not file notice of this payment with the Secretary of State until August 8, 2008.

DISCUSSION

Article XXVIII of the Colorado Constitution, adopted as an initiated measure by the voters of Colorado in 2002, in combination with the Fair Campaign Practices Act, Sections 1-45-101 *et seq.*, together comprise Colorado's campaign finance law. Simpson contends the League violated these provisions as they relate to disclosure of independent expenditures. Specifically, Simpson maintains that in connection with the Mike Freeman flyer, the League made an independent expenditure in excess of \$1,000 in a calendar year and within 30 days of the August 12, 2008 primary election. He asserts that the League failed to disclose such expenditure to the Secretary of State within 48 hours of the expenditure, in violation of Article XXVIII, Section 5(1) of the Colorado Constitution. Simpson also asserts the flyer did not contain a prominently-featured disclosure that the material in the advertisement was not authorized by a candidate. He therefore argues the flyer failed to comply with the requirement in Article

¹ Although he had not received a copy of the complaint prior to the status conference, Mr. Shires obviously had been made aware of the complaint's existence prior to making his initial submission in this case. The exact mechanism by which this occurred was not made clear at the status conference.

XXVIII, Section 5(2) that such a disclosure be included in a communication when the communication results from a person making an independent expenditure in excess of \$1,000. Simpson seeks the imposition of fines for these asserted violations and an award of attorney's fees.

In accordance with Section 9(1)(f) and 9(2)(a) of Article XXVIII of the Colorado Constitution, this proceeding is conducted pursuant to the provisions of Section 24-4-105, C.R.S. of the State Administrative Procedure Act. In such a proceeding, the proponent of the order bears the burden of proof. Section 24-4-105(7), C.R.S. In this case, Simpson is the complaining party and therefore bears the burden of proof to establish a violation of Article XXVIII, Sections 5(1) and 5(2) of the Colorado Constitution, as alleged in his complaint.

A.

Article XXVIII, Section 5 of the Colorado Constitution provides in pertinent part:

(1) Any person making an independent expenditure in excess of one thousand dollars per calendar year shall deliver notice in writing to the secretary of state of such independent expenditure, as well as the amount of such expenditure, and a detailed description of the use of such independent expenditure. The notice shall specifically state the name of the candidate whom the independent expenditure is intended to support or oppose. Each independent expenditure in excess of one-thousand dollars shall require the delivery of a new notice. Any person making an independent expenditure within thirty days of a primary or general election shall deliver such notice within forty-eight hours after obligating funds for such expenditure.

(2) Any person making an independent expenditure in excess of one thousand dollars shall disclose, in the communication produced by the expenditure, the name of the person making the expenditure and the specific statement that the advertisement of material is not authorized by any candidate. Such disclosure shall be prominently featured in the communication.

. . . .

(4) This section 5 applies only to independent expenditures made for the purpose of expressly advocating the defeat or election of any candidate.

Thus, in order to come within the disclosure requirements of Article XXVIII, Sections 5(1) and 5(2) of the Colorado Constitution: (1) a person; (2) must make an expenditure; (3) which is independent; (4) and in excess of \$1,000 in a calendar year. Further, to come within the more stringent 48-hour disclosure requirement of Section 5(1), the independent expenditure must be made within 30 days of a primary or general

election. However, as provided by Section 5(4), Sections 5(1) and (2) apply only to independent expenditures made for the purpose of expressly advocating the defeat or election of any candidate.

Consequently, if the League falls within the definition of a person and made an independent expenditure of more than \$1,000 in a calendar year in connection with the Mike Freeman flyer, it was obligated to disclose that information to the Secretary of State pursuant to Section 5(1). Further, as also required by Section 5(1), if the independent expenditure was made within 30 days of the August 12, 2008 primary election, the League was required to deliver its disclosure notice to the Secretary of State within 48 hours after obligating funds for the expenditure. Finally, if the communication in question resulted from any person making an independent expenditure in excess of \$1,000, such communication (in this case the flyer) must contain a prominently-displayed disclosure indicating that the advertisement of material is not authorized by any candidate.

B.

It is undisputed in the present case that the League, as a corporation, is a person within the meaning of Article XXVIII, Section 2(11). It is also undisputed that the League obligated \$7,000 on July 21, 2008 to cover the costs of creating and mailing the Mike Freeman flyer, which date was within 30 days of the August 12, 2008 primary election. Thus, the Section 5(1) thresholds for the amount of funds involved (\$1,000) and the time frames involved (within a year and also within 30 days) have been satisfied. It is also uncontested that the League acted independently of any candidate or candidate agent in the creation and mailing of the flyer. Thus, the sole issues to be determined in this matter are whether the League's actions in connection with the flyer constituted "expenditures" and/or are excluded from the operation of Sections 5(1) and (2) by Section 5(4), which limits the coverage of Section 5 to independent expenditures made for the purpose of expressly advocating the defeat or election of any candidate.

As pertinent here, Colo. Const., Art. XXVIII, Section 2(9) defines "independent expenditure" to mean "an expenditure that is not controlled by or coordinated with any candidate or agent of such candidate."

Colo. Const., Art. XXVIII, Section 2(8)(a) defines "expenditure" as:

any purchase, payment, distribution, loan, advance, deposit, or gift of money by any person for the purpose of expressly advocating the election or defeat of a candidate or supporting or opposing a ballot issue or ballot question. An expenditure is made when the actual spending occurs or when there is a contractual agreement requiring such spending and the amount is determined.

Accordingly, as applicable here, the League's actions with respect to the flyer, which the parties do not contest were independent, would fall within the definition of an independent *expenditure* as defined by Colo. Const., Art. XXVIII, Section 2(8)(a), if, in connection with the flyer, the League: (1) made; (2) any purchase or payment; (3) for the purpose of expressly advocating the election or defeat of a candidate. Further, under Section 2(8)(a), an expenditure is considered to be made as of the payment date or when there is a contractual agreement requiring spending in a specific amount.

As established by the evidence, the League made a purchase or payment of \$7,000 for the Mike Freeman flyer and obligated itself to pay that amount effective July 21, 2008. Thus, the only issue remaining to determine if this conduct constituted an independent expenditure so as to be covered by the requirements of Colo. Const., Art. XXVIII, Sections 5(1) and 5(2) is whether the League's expenditure was for the purpose of expressly advocating the election or defeat of a candidate—in this case Mike Freeman. For the reasons stated below, the ALJ concludes the flyer in question did not constitute express advocacy as that term has been defined by the courts. As a result, the League's payment for the flyer did not constitute an independent expenditure covered by the disclosure requirements of Colo. Const., Art. XXVIII, Sections 5(1) and (2). For the same reason, the League's payment for the flyer is expressly excluded from the coverage of Colo. Const., Art. XXVIII, Sections 5(1) and (2) by operation of the exclusionary language of Colo. Const., Art. XXVIII, Section 5(4).

C.

The purpose of campaign finance laws such as those in Colorado is, in part, to control the potential for corruption and the appearance of corruption that results from large campaign contributions. See Colo. Const., Art. XXVIII, Section 1. Colorado's campaign finance provisions attempt to accomplish these goals through contribution limitations, encouraging voluntary campaign spending limits, and imposing reporting and disclosure requirements. However, the courts have also determined that such laws impact, and in some cases conflict with, First Amendment rights. See, e.g. *Buckley v. Valeo*, 424 U.S. 1 (1976). As a result of ongoing concerns regarding the impact of campaign finance laws on First Amendment free speech rights, the courts have limited the coverage of certain aspects of campaign finance laws and have narrowly construed certain terms in those laws in an effort to protect political speech while giving effect, to the extent possible, to the intent and goals of campaign finance legislation. See *League of Women Voters of Colorado v. Davidson*, 23 P.3d 1266 (Colo. App. 2001) ("LWV").

This is particularly true with respect to independent expenditures, an area in which the U.S. Supreme Court has determined the relative governmental interest in preventing corruption and the appearance of corruption is diminished (as compared to the governmental interest in controlling direct contributions to candidates), whereas the First Amendment interests involved are strong. *Buckley v. Valeo*, 424 U.S. at 45-47, 64. As a consequence, and in order to avoid First Amendment-related vagueness and overbreadth problems, the U.S. Supreme Court in *Buckley* has narrowly construed

certain sections of the Federal Election Campaign Act of 1971 (“FECA”), including independent expenditure provisions, to require that a communication “expressly advocate” the election or defeat of a candidate before the statutory provisions can apply. Additionally, *Buckley* held that express advocacy occurs only when certain specific words are used, such as “vote for,” “elect,” “support,” “cast your ballot for,” “vote against,” “defeat,” and “reject.” *Buckley*, 424 U.S. 1, 44 and n.52. See also *Federal Election Commission v. Massachusetts Citizens for Life*, 479 U.S. 238, 249 (1986) (*Buckley* adopted an express advocacy requirement; a finding of express advocacy depends on the communication in question containing language such as “vote for,” “elect,” and “support”). Thus, up through the decision in *Buckley* the U.S. Supreme Court had determined that a communication constitutes express advocacy only if it contains an exhortation that urges voters to take action and identifies specific candidates. See *Alliance for Colorado’s Families v. Gilbert*, 172 P.3d 964, 970 (Colo. App. 2007).

Subsequent to *Buckley*, the Supreme Court decided *McConnell v. Federal Election Comm’n*, 540 U. S. 93 (2003) and *Federal Election Commission v. Wisconsin Right to Life*, 551 U.S. ___, No. 06-969 (decided June 25, 2007), both of which addressed Section 203 of the Bipartisan Campaign Reform Act of 2002 (BCRA). That provision makes it a federal crime for a corporation to use its general treasury funds to pay for any “electioneering communication,” 2 U. S. C. §441b(b)(2), which BCRA defines as any broadcast that refers to a candidate for federal office and is aired within 30 days of a federal primary election or 60 days of a federal general election in the jurisdiction where that candidate is running, §434(f)(3)(A). In the context of a First Amendment facial challenge, *McConnell* upheld Section 203 even though it regulated both express advocacy promoting a candidate’s election or defeat and also the functional equivalent of express advocacy. In contrast, *Wisconsin Right to Life* upheld an as-applied First Amendment challenge to regulation under Section 203 with respect advertisements that were determined to be neither express advocacy nor its functional equivalent. While these cases discussed advocacy that is the “functional equivalent” of express advocacy, they did not alter the definition of express advocacy.

In contrast to the provision of BCRA addressed in *McConnell* and *Wisconsin Right to Life*, the Colorado Constitution provisions at issue here explicitly limit regulation to communications that involve “express advocacy.” Thus, the present proceeding does not raise broad Constitutional questions concerning the outer limits of regulation of political speech that is not express advocacy. Instead, this case merely addresses the narrower issue of whether the flyer at issue here falls within the definition of express advocacy.

In that regard, Colorado appellate courts have defined express advocacy in a manner similar to *Buckley* and *Federal Election Commission v. Massachusetts Citizens for Life*. For example, in *League of Women Voters of Colorado v. Davidson*, 23 P.3d at 1277, the Colorado Court of Appeals interpreted the Fair Campaign Practices Act to mean that expenditures used for communications may be regulated only if the “actual

words” of a political advertisement “expressly advocate” the election or defeat of an identified candidate. Such an approach permits regulation of communications that utilize words similar to those mentioned in *Buckley*, but does not limit the scope of permissible regulation solely to those communications that contain the precise words enumerated in *Buckley*. By taking this approach, the Colorado Court of Appeals sought to “strike an appropriate balance between trying to preserve the goals of campaign finance reform and, at the same time, protect political speech.” *LWV*, 23 P.3d at 1277.

Nevertheless, even with the somewhat expanded interpretation of *LWV*, regulation of independent expenditures is still limited under Colorado campaign finance provisions to communications that contain both of the factors defined in *Buckley* to constitute the elements of express advocacy: exhortation of voters to take a specific action and identification of specific candidates. See also *Petition of Skrush v. Highlands Ranch Metropolitan Districts Nos. 3 and 4*, 107 P.3d 1140, 1143-44 (Colo. App. 2004). Furthermore, exhortation under *LWV* was still narrowly defined to include only explicit entreaties to take action with respect to an election. Thus, *LWV* found that advertisements merely describing candidates’ positions without urging a vote for or against any particular candidate did not constitute express advocacy, even when certain candidates were identified by name and a photograph in the advertisement and this information was accompanied by the request, “Please make sure to Vote!” As explained in *LWV* at 1277-1278, such a communication fails to meet the express advocacy test because it “does not expressly ask voters to vote for the identified candidates and does not ask the voter to support the stated political positions or philosophies and vote accordingly.”

The Mike Freeman advertisement at issue in the present case similarly fails to meet the express advocacy test and therefore is not regulated under Colo. Const., Art. XXVIII, Sections 5(1) and (2) as an independent expenditure. The flyer at issue here does not contain express advocacy words of any type: it does not urge voters to vote for or against Mike Freeman nor does it urge voters to take any action at all. In fact, the flyer does not even mention the upcoming primary election or a political party. At most, the flyer is an expression of opinion concerning Mike Freeman’s policies or past actions without including any explicit request that the reader respond in any particular manner. Thus, like the advertisement specifically discussed in *LWV*, the Mike Freeman flyer does not ask voters to vote for or against the candidate identified in the flyer and does not ask voters to support or reject the positions or philosophies described in the flyer and vote accordingly.

Because the moneys paid in this case were not expended on a communication that expressly advocated the election or defeat of a candidate, such payment did not constitute an “expenditure” under Colo. Const., Art. XXVIII, Sections 5(1) and (2), as defined at Section 2(8)(a) and the above case law. Thus, the flyer and money paid to produce and mail it are not subject to regulation under Colo. Const., Art. XXVIII. Furthermore, the payment in question is expressly excluded from the coverage of Sections (1) and (2) by virtue of Colo. Const., Art. XXVIII, Sections 5(4).

Accordingly, no violation of Const., Art. XXVIII, Sections 5(1) and (2), as charged in the complaint, has been established. Simpson's complaint should therefore be dismissed.

CONCLUSIONS OF LAW

1. The ALJ has jurisdiction over this matter. Colo. Const. Art. XXVIII, Section 9(2)(a).
2. No violation of Colo. Const., Art. XXVIII, Sections 5(1) and (2), as charged in the complaint, has been established.

AGENCY DECISION

Therefore, the complaint in this matter is **DISMISSED**.

This Agency Decision is subject to review by the Colorado Court of Appeals pursuant to Section 24-4-106(11), C.R.S. and Colo. Const. Art. XXVIII, Section 9(2)(a).

DONE AND SIGNED
August ____, 2008

JUDITH F. SCHULMAN
Administrative Law Judge

Courtroom 2, digital recording
Complainant's Exhibits A-C, E-H
Respondent's Exhibit A and B

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above **AGENCY DECISION** was sent by U.S mail, postage prepaid and to:

Scott Shires, Prospective Registered Agent
Colorado League of Taxpayers
Campaign Compliance Center
12237 East Amherst Circle
Aurora, CO 80014

Colorado League of Taxpayers
2205 Larimer Street
Denver, CO 80205

Colorado League of Taxpayers
P.O. Box 1341
Fort Collins, CO 80521

Cheri Jones, Registered Agent
P.O. Box 13677
Denver, CO 80201-3677

Adele L. Reester, Esq.
Bernard, Lyons, Gaddis & Kahn, PC
P.O. Box 978
Longmont, CO 80502-0978

and to:

William A. Hobbs
Deputy Secretary of State
Department of State
1700 Broadway, Suite 270
Denver, CO 80290

on this ____ day of August, 2008.

Office of Administrative Courts

Additionally, copies of above **AGENCY DECISION** were sent by facsimile transmission to:

Scott Shires
Fax number: 303 837-8321

And to:

Adele L Reester, Esq.
FAX number: 303 413-1003

on this ____ day of August, 2008.

Office of Administrative Courts